

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

249U0368

SENATE BILL NO. 175

Introduced by: Senator Lederman

1 FOR AN ACT ENTITLED, An Act to exempt trucking of used tires and tire casings from sales
2 and use taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45-12.1 be amended to read as follows:

5 10-45-12.1. The following services enumerated in the Standard Industrial Classification
6 Manual, 1987, as prepared by the Statistical Policy Division of the Office of Management and
7 Budget, Office of the President are exempt from the provisions of this chapter: health services
8 (major group 80); educational services (major group 82) except schools and educational services
9 not elsewhere classified (industry no. 8299); social services (major group 83); agricultural
10 services (major group 07) except veterinarian services (group no. 074) and animal specialty
11 services, except veterinary (industry no. 0752); forestry services (group no. 085); radio and
12 television broadcasting (group no. 483); railroad transportation (major group 40); local and
13 suburban passenger transportation (group no. 411) except limousine services; school buses
14 (group no. 415); trucking and courier services, except air (group no. 421) including the trucking
15 of tire casing and used tires except collection and disposal of solid waste; farm product



1 warehousing and storage (industry no. 4221); establishments primarily engaged in transportation
2 on rivers and canals (group no. 444); establishments primarily engaged in air transportation,
3 certified carriers (group no. 451); establishments primarily engaged in air transportation,
4 noncertified carriers (group no. 452) except chartered flights (industry no. 4522) and airplane,
5 helicopter, balloon, dirigible, and blimp rides for amusement or sightseeing; pipe lines, except
6 natural gas (major group 46); arrangement of passenger transportation (group no. 472);
7 arrangement of transportation of freight and cargo (group no. 473); rental of railroad cars (group
8 no. 474); water supply (industry no. 4941); sewerage systems (industry no. 4952); security
9 brokers, dealers and flotation companies (group no. 621); commodity contracts brokers and
10 dealers (group no. 622); credit counseling services provided by individual and family social
11 services (industry no. 8322); construction services (division C) except industry no. 1752 and
12 locksmiths and locksmith shops; consumer credit reporting agencies, mercantile reporting
13 agencies, and adjustment and collection agencies (group no. 732), if the debt was incurred
14 out-of-state and the client does not reside within the state. The following are also specifically
15 exempt from the provisions of this chapter: financial services of institutions subject to tax under
16 chapter 10-43 including loan origination fees, late payment charges, nonsufficient fund check
17 charges, stop payment charges, safe deposit box rent, exchange charges, commission on
18 travelers checks, charges for administration of trusts, interest charges, and points charged on
19 loans; commissions earned or service fees paid by an insurance company to an agent or
20 representative for the sale of a policy; services of brokers and agents licensed under Title 47;
21 the sale of trading stamps; rentals of motor vehicles as defined by § 32-5-1 leased under a single
22 contract for more than twenty-eight days; advertising services; services provided by any
23 corporation to another corporation which is centrally assessed having identical ownership and
24 services provided by any corporation to a wholly owned subsidiary which is centrally assessed;

- 1 continuing education programs; tutoring; vocational counseling, except rehabilitation
- 2 counseling; and motion picture rentals to a commercially operated theater primarily engaged in
- 3 the exhibition of motion pictures.